

Exhibit C
Reclamation Report

Vendor Name	Letter Dated	Total Claim Amount	Amounts in the Reclamation Demand Deemed to be Invalid				Preliminary Valid Amount
			Paid	Receipt Date	No Longer in Grace's Possession	Unsubstantiated Claims	
1 Air Products	April 13, 2001	\$21,649	\$0	\$0	\$21,649 (A)	\$0	\$0
2 Akrochem Corporation	April 4, 2001	20,505	0	0	20,505 (A)	0	0
3 Atlanta Belting Co	May 2, 2001	17,424	0	17,424 (C)	0	0	0
4 BASF	April 4, 2001	214,412	108,105	0	76,176 (A)	30,131 (K)	0
5 Bayer Corporation	April 2, 2001	0	0	0	0	0 (B)	0
6 BCS	April 3, 2001	120,375	10,277	0	110,098 (A)	0	0
7 Cargill Inc.	April 2, 2001	23,179	23,179	0	0	0	0
8 Celanese	April 3, 2001	9,247	0	0	0	0	9,247 (E)
9 Climax Molybdenum	April 3, 2001	122,275	0	0	122,275 (A)	0	0
10 Crompton	April 11, 2001	2,141	0	0	2,141 (A)	0	0
11 Cyro Industries	April 5, 2001	28,036	0	0	0	0	28,036 (E)
12 Dell	April 6, 2001	38,518	0	0	0	13,480 (D)	25,038
13 Dow	April 3, 2001	329,711	129,731	0	78,656 (A)	121,323 (H)	0
14 Elkem	April 3, 2001	5,275	0	0	5,275 (A)	0	0
15 Excalibur	May 8, 2001	863	863	0	0	0	0
16 ExxonMobil	April 11, 2001	23,192	23,192	0	0	0	0
17 Floridin	April 10, 2001	11,652	0	0	8,502 (A)	3,150 (G)	0
18 Georgia Pacific	April 2, 2001	0	0	0	0	0 (B)	0
19 Goodyear Tire & Rubber	April 5, 2001	173,292	34,424	138,869 (G)	0	0	0
20 Greif Bros. Corporation	April 2, 2001	0	0	0	0	0 (B)	0
21 Huntsman Petrochemical	April 2, 2001	352,132	210,572	0	141,560 (A)	0	0
22 International Paper	April 2, 2001	183,976	18,360	0	24,743 (A)	99,473 (G)	41,400 (E)
23 Lehigh Portland	April 5, 2001	5,751	2,968	0	2,983 (A)	0	0
24 Leco Corporation	April 2, 2001	31,192	0	0	0	0	31,192 (E)
25 Loparex	April 11, 2001	273,920	0	0	190,800 (A)	83,120 (G)	0
26 Lyondell	April 3, 2001	126,734	126,734	0	0	0	0
27 Marblehead Lime, Inc	April 12, 2001	1,870	0	0	1,870 (A)	0	0
28 Niro Inc.	April 18, 2001	15,334	0	0	14,752 (A)	583 (G)	0
29 Owens Corning	April 2, 2001	66,510	66,510	0	0	0	0
30 Oxy Vinyls	April 6, 2001	55,482	0	0	0	55,482 (G)	0
31 PPG	April 9, 2001	263,343	0	0	263,343 (A)	0	0
32 Rohm & Haas Company	April 5, 2001	107,510	36,661	65,520 (G)	0	0	5,359 (E)
33 HM Royal.	April 6, 2001	10,683	3,930	0	6,753 (A)	0	0
34 Soprema Inc.	April 11, 2001	70,010	70,010	0	0	0	0
35 Southern Bag	April 12, 2001	135,809	0	0	68,743 (A)	0	67,066 (E)
36 U.S. Gypsum	April 5, 2001	19,997	5,061	0	9,904 (A)	5,032 (G)	0
37 VWR Scientific Products	April 4, 2001	58,619	58,619	0	0	0	0
38 WESCO	April 3, 2001	32,974	0	16,928 (G)	26,760 (A)	9,863 (G)	6,183 (E)
39 Xpedx	April 17, 2001	526	0	526 (C)	0	0	0
Total		\$2,974,118	\$929,196	\$239,267	\$1,197,486	\$421,637	\$213,522

Notes:

- (A) The product was consumed by Grace prior to Grace receiving the reclamation notice.
- (B) The reclamation request contained no invoice numbers or claim amounts. Grace was unable to identify the goods in
- (C) The notice of reclamation is dated more than 20 days after Grace received the subject goods.
- (D) Dell did not supply sufficient information to match claims with invoices in the amount of \$13,479.97. The remaining \$25,037.70 of materials were on hand when the reclamation demand was received.
- (E) Inventory or materials were on hand at the time the notice of reclamation was received.
- (F) Goods were received more than 10 days prior to the petition filing date.
- (G) Insufficient information was available to match claim with invoices.
- (H) Information was received from Dow Chemical Company too late to analyze prior to the timely filing of the motion to which this report is attached. As discussed in the motion, the Debtors reserve their right to modify or supplement this Reclamation Report based on this or other information that the Debtors may receive in the future.